



City of Beaumont

Dear Applicant:

The Purchasing Division of the City of Beaumont administers and certifies the Minority-Owned Business Enterprise (MBE) Program. The certification program is designed to involve Minority-Owned Businesses to the fullest extent allowable by State statute in the procurement process and to provide opportunities to compete for contracts for construction and professional services. The City of Beaumont's goals for MBE participation for construction contracts exceeding \$50,000 and for professional services agreements exceeding \$25,000 is 20%.

In order to maximize the number of certified MBEs, the City will accept State of Texas certified Historically Underutilized Businesses (HUB).

The City maintains a separate list of vendors that are certified and distributes the list to general contractors for construction bids and professional services. In addition, all vendors are placed on the City's bid list for notification of bids. If you are not a City-certified MBE or HUB certified, and wish to be included in the City's MBE directory, we encourage you pull and complete the application from the city's website at: <http://www.cityofbeaumont.com/Purchasing/MBEAPP.pdf>. Email the application to MBE@ci.beaumont.tx.us.

If you are currently a City-certified MBE, but your certificate has or is about to expire, please complete and submit the application as instructed above.

Please email your application to MBE@ci.beaumont.tx.us. If email is not available to you, please mail your completed application, including supporting documentation to:

City of Beaumont
Purchasing Division
801 Main St., Ste. 315
Beaumont, TX 77701

Incomplete applications may take longer to process. If your application is not signed, notarized and accompanied by supporting documentation, it is considered incomplete.

If you are not currently in the City's Vendor Listing, you will also need to complete the vendor packet that can be found on the purchasing website as indicated above. Please complete and submit the packet by email to the email address above or mail it to the address listed above.

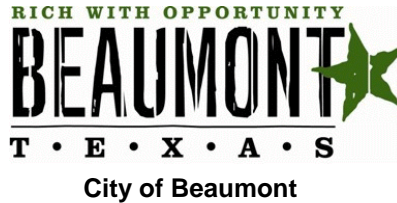
Thank you for your interest in the City of Beaumont's MBE program. If you have any questions or need assistance completing your application, please contact the Purchasing Division at (409) 880-3720.

Respectfully,

Todd Simoneaux

Todd A. Simoneaux, CPA
Chief Financial Officer
City of Beaumont
Finance Department

/bd Revised 12/7/16



Minority Business Enterprise

The City of Beaumont is committed to encourage and promote the use of Minority Business Enterprises (MBE) in construction and professional service contracts.

The Beaumont City Council adopted a new MBE policy on September 12, 2006. Goals for participation in City construction and professional service contracts are 20% of contracts exceeding \$50,000 and \$25,000, respectively.

To assist the City in meeting its goals, we ask that you make a good faith effort to invite certified MBE's and Historically Underutilized Businesses (HUB) to participate in your bid process.

Please complete and submit with your bid the attached form indicating all certified subcontractors that you plan to use in this project. The successful bidder will be required to submit a final list of subcontractors and amount contracted upon completion of the project.

You may obtain the list of City certified contractors from the following:

- City of Beaumont website: www.cityofbeaumont.com/purchasing
- | | |
|-------------------------|----------------------------|
| Mailing Address: | Physical Address: |
| City of Beaumont | City of Beaumont |
| Purchasing Division | Purchasing Division |
| P. O. Box 3827 | 801 Main Street, Suite 315 |
| Beaumont, TX 77704-3827 | Beaumont, TX 77701 |
- Phone: 409-880-3720
- Fax: 409-880-3747

If you have any questions concerning the inclusion of MBE's in City bids, please call the Purchasing Division.

Thank you.

CITY OF BEAUMONT

MINORITY BUSINESS ENTERPRISE (MBE) PROGRAM

I. POLICY STATEMENT

"Minority Business Enterprise" (MBE), or "Minority Business" means a business in which (a) at least fifty-one percent (51%) is owned by minority members, or in the case of a corporation, at least fifty-one percent (51%) of the stock is owned by minority members; and (b) the management and daily business operations are controlled by one or more such individuals.

It is the policy of the City of Beaumont to involve local Minority-Owned Businesses (MBEs) to the fullest extent allowable by State statute in the procurement process.

In order to maximize the number of certified MBEs, the City will accept the State of Texas certified Historically Underutilized Businesses (HUBs) to meet its utilization goals.

II. ELIGIBILITY & OWNERSHIP

Minority individual means those individuals who are citizens of the United States (or lawfully admitted permanent residents) who are a member of one the groups listed below:

- A. "Asian-Indian Americans" which includes persons whose origins are from India, Pakistan, Bangladesh, Sri Lanka, Bhutan, or Nepal.
- B. "Asian-Pacific Americans" which includes persons whose origins are from Japan, China, Taiwan, Korea, Vietnam, Laos, Cambodia, the Philippines, Samoa, Guam, the U.S. Trust Territories of the Pacific, and the Northern Marianas.
- C. "Black Americans" which includes persons having origins in any of the Black racial groups of Africa.
- D. "Hispanic Americans" which includes persons of Mexican, Puerto Rican, Central or South America, or other Spanish culture or origin, regardless of race.
- E. "Native Americans" which includes persons who are American Indians, Eskimos, Aleuts, or Native Hawaiians.
- F. American Women, including all women of any ethnicity.

III. MBE DIRECTORY

The City will maintain a directory to facilitate identification of MBEs with capabilities relevant to general contracting requirements and to particular bid solicitations. The directory is available to bidders to assist in their efforts to meet the City's MBE participation goals.

IV. MBE ELIGIBILITY AND JOINT VENTURES INVOLVING MBEs

To ensure that the MBE program only benefits firms owned and controlled by minority individuals, the City of Beaumont shall certify the eligibility of MBEs by verifying all documentation submitted for MBE certification.

A. Determination of Ownership and Control

1. An eligible MBE shall be an independent business, and
 - a. the ownership and control by minority persons shall be real, substantial, continuing, and shall go beyond the pro forma ownership of the firm as reflected in its ownership documents;
 - b. the minority owners shall enjoy the customary incidents of ownership and shall share in the risks and profits commensurate with their ownership interests, as demonstrated by an examination of the substance rather than form or arrangements;
 - c. recognition of the business as a separate entity for tax or corporate purposes is not necessarily sufficient for recognition as an MBE;
 - d. in determining whether a potential MBE is an independent business, the City shall consider all relevant factors, including the date the business was established, the adequacy of its resources for the work of the contract, and the degree to which financial, equipment leasing, and other relationships with non-minority firms vary from industry practice.
2. The City shall safeguard from disclosure to unauthorized persons information that reasonably may be regarded as confidential business information, consistent with federal, State and local law.

V. APPLICATION UPDATE

- A. Once certified, an MBE shall update its submission annually every two (2) years by submitting a new application or certifying that the application on file is still accurate.

If at any time there is a change in ownership or control of the firm, the firm shall submit a new application within thirty (30) days of the change.

- B. Failure to renew every two years will result in company being removed from the directory of certified MBEs.

VI. PERCENTAGE GOALS

A. Overall Goals

The overall goal for the City of Beaumont's MBE program is to achieve twenty percent (20%) utilization for construction contracts exceeding \$50,000 and twenty percent (20%) utilization for professional services contracts exceeding \$25,000.

These goals shall not constitute a fixed quota. MBE participation will be calculated using the total dollar value of the contract awarded.

VII. MAINTENANCE OF RECORDS AND REPORTS

- A. In order to monitor the progress of its MBE program, the City shall maintain a record keeping system which will identify and assess MBE contract awards and projected goals.
- B. These records shall include as a minimum:
 - 1. the number of contracts awarded to MBEs;
 - 2. a description of the general categories of contracts so awarded;
 - 3. the dollar value of contracts so awarded;
 - 4. the percentage of the dollar value of all contracts awarded which were awarded to MBEs.

VIII. DECERTIFICATION PROCEDURE

A. Reasons for Decertification

The City reserves the right to decertify an existing MBE for any of the following reasons:

1. the firm's structure has changed to the extent that the business is no longer owned or controlled by an eligible person(s);
2. the business is no longer active;
3. the business is not financially responsible;
4. the business is not competent to do the work for which it was certified in accordance with generally accepted industry standards;
5. the firm has refused or failed without good cause to perform the work for which it was certified; and
6. the business has failed to comply with the City's recertification process.



CITY OF BEAUMONT
BEAUMONT, TEXAS

APPLICATION FOR CERTIFICATION AS A
MINORITY BUSINESS ENTERPRISE (MBE)

Revised 12-7-16 /bd

This application is used to request the City of Beaumont's certification as a Minority Business Enterprise (MBE).

EMAIL completed form to: MBE@ci.beaumont.tx.us (Preferred)

- OR -

Mail completed form to: MBE Program
City of Beaumont
Purchasing Division
P. O. Box 3827
Beaumont, TX 77704-3827

- OR -

It may be delivered to: City Hall, 801 Main St., Suite 315, Beaumont, Texas.

For additional information, you may call (409) 880-3720 at the City of Beaumont's Purchasing Division.

Instructions

Complete each item on this application. If an item is not applicable, enter "N/A" as a response. Applications that are incomplete, not signed, or notarized may be returned, thus delaying the MBE Program's review of your application.

Other Certification

If you are currently certified through the State of Texas as a Historically Underutilized Business (HUB) you are not required to complete this application. Please complete items 1 through 8, item 12, and submit a copy of your HUB certification with this application.

1. Federal Employer's Identification Number (EIN): _____

Provide the 9-digit EIN assigned to you for the purpose of filing your business' federal income tax returns with the Internal Revenue Services (IRS). **Attached is a W-9 Request for Taxpayer Identification Number and Certification. This must be completed and returned with your application.**

2. Business Structure - Check the appropriate box that identifies your business structure.

- | | | |
|--|--|--|
| <input type="checkbox"/> Sole Proprietorship | <input type="checkbox"/> Corporation | <input type="checkbox"/> Limited (Liability) Partnership |
| <input type="checkbox"/> Partnership | <input type="checkbox"/> Joint Venture | <input type="checkbox"/> Limited (Liability) Company |

If Sole Proprietorship, provide copy of assumed name certificate and State license, if applicable.

If Partnership, provide copy of partnership agreement, assumed name certificate, and State license, if applicable.

If Corporation, provide copy of articles of incorporation, by-laws, board of directors, assumed name certificate, and State license, if applicable.

If Joint Venture, provide copy of joint venture agreement, assumed name certificate, and State license, if applicable.

3. Business Name, Mailing Address and Physical Address Information - Include physical address, if different from mailing address.

Business Name: _____

Mailing Address: _____

City: _____ State _____ Zip _____ County _____

Physical Address: _____

City: _____ State _____ Zip _____ County _____

4. Internet Web Page/URL Address (if applicable): _____

5. E-Mail Address (REQUIRED): _____

6. Business Phone No.: (_____) _____ Business Fax No.: (_____) _____

Cell Phone No.: (_____) _____ Pager No.: (_____) _____

7. **Business Category Description:** Check the box (only one) that best identifies the services provided by your business and is the primary source of gross revenue receipts for your business.

- | | |
|--|---|
| <input type="checkbox"/> (01) - Heavy Construction other than Building Construction | <input type="checkbox"/> (05) - Architectural / Engineering and Surveying |
| <input type="checkbox"/> (02) - Building Construction,
including General Contractors & Operative Builders | <input type="checkbox"/> (06) - Other Services including Legal Services |
| <input type="checkbox"/> (03) - Special Trade Construction | <input type="checkbox"/> (07) - Commodities Wholesaler / Reseller |
| <input type="checkbox"/> (04) - Financial and Accounting Services | <input type="checkbox"/> (08) - Commodities Manufacturer |
| | <input type="checkbox"/> (09) - Medical Services |

Principal Line of Business - Provide a brief description of the products and/or services provided by your business.

8. Year Business Established: _____

9. **Ownership** - Provide the name, title, 9-digit Social Security Number (SSN) or Federal EIN, and percentage of ownership interest of all individuals and business entities having an ownership interest in your business.

Identify each individual's ethnicity by using the following **Ethnic Group Codes**:

AS - Asian-Indian Americans	HI - Hispanic Americans
AP - Asian-Pacific Americans	AI - Native Americans
BL - Black Americans	WO - American Woman

Identify each individual's gender by using the following **Gender Code**: Female - "F" OR Male - "M".

Based on a 40-hour work week, identify the number of hours each owner is present at the business' physical address during the regularly established business hours, actively participating in the daily activities of the business operations.

Name (First, MI, Last)	Title	EIN or SSN	% of Ownership	Ethnicity / Gender	No. of Hours

10. **Business Responsibilities** - Provide the name and title of the individual(s) ultimately responsible for the functions identified below.

Functions	Name (First, Last)	Title
Negotiate and Sign Financial Contracts		
Supervision of Day-to-Day Operations		

11. Required Documentation to Substantiate MBE Eligibility (DOCUMENTS MUST BE SUBMITTED WITH YOUR APPLICATION.) - As part of the submission of your completed MBE certification application, you are required to submit copies of documentation to substantiate that your business meets the MBE eligibility.

12. Affidavit of Eligibility - As evidence of my signature below, I attest that the business entity identified above in Item 3 meets the City of Beaumont's eligibility requirements. I agree to provide all materials and information necessary to identify and explain the operation of the above named business and hereby permit, if required, the audit and examination of its books, records, and files. I understand that any material misrepresentation of data for MBE certification may result in immediate removal from the MBE Directory. I further certify that my responses to the questions above and any information I have provided is a complete and accurate statement of the facts. If there are any changes regarding the information contained or incorporated in this affidavit, I will notify the City of Beaumont within thirty (30) days of such changes.

PRINTED NAME of Eligible Applicant
with Majority Ownership Interest

SIGNATURE of Eligible Applicant
with Majority Ownership Interest

Subscribed and sworn to me the undersigned Notary Public on this _____ day of _____ ,
year _____.

Notary Public's Signature and Stamp/Seal _____.

My Commission expires on: _____ .

DOCUMENTATION REQUIREMENTS FOR MBE CERTIFICATION

- NOTE:
- 1) Applicants are required to provide clear and legible copies of the documents listed below.
 - 2) Please read each item carefully.
 - 3) **Provide documentation in the order listed below.**

● Proof of U.S. citizenship and ethnicity for the eligible applicant. Proof of U.S. Citizenship and ethnicity may be in the form of a birth certificate or the Bureau of Citizenship and Immigration Services' Certificate of Citizenship/Naturalization **or** the Tribal Registration Certificate* of an entity recognized by the Bureau of Indian Affairs. (*Tribal Registration Certificates are applicable to Native Americans only.)

● Official Photo Identification for the eligible applicant. Official photo identification may be in the form of a valid State Drivers License/ID or the Bureau of Citizenship and Immigration Services' Certificate of Citizenship/Naturalization **or** the Tribal Registration ID Card of an entity recognized by the Bureau of Indian Affairs.* (*Tribal Registration ID cards are applicable to Native Americans only.)

● Proof of residency for the eligible applicant. Proof of residency may be in the form of a valid Drivers License/ID **or** a valid Voter's Registration Card **or** a current Property Tax Statement.

● Federal income tax return as determined by your business structure most recently filed with the Internal Revenue Service (IRS) for the business. If this firm is a new business which **has not** filed a federal income tax return with the IRS, the eligible applicant is required to provide the most recent quarterly financial statement and a minimum of three (3) customers or clients' names and contact information.

● Assumed Name Certificate of an Unincorporated Business verifying that your business is registered with the County.

● Current bank signature card or a signed letter from the business' banking institution identifying the 1) business name, 2) primary checking account number, and 3) all individuals who are recognized as authorized signature on the account.

● Three (3) canceled checks (front and back) that have cleared the business' primary checking account number within the last six (6) months and were signed by the eligible applicant. Note: Bank statements that include images of cancelled checks signed by the eligible applicant are sufficient.

● Current State of Texas Sales and Use Tax Permit. **If not applicable, check this box.** ☐

● Current professional licenses and permits. **If not applicable, check this box.** ☐

● Current signed business site lease agreement, including amendments and renewals. Note: If you are the owner of the property on which the business operates and there is no formal written lease agreement in effect, you are required to provide a copy of the most current County tax appraisal statement from the property.

NOTE:

All information submitted in conjunction with an MBE application is exempt from Public Disclosure.

Request for Taxpayer Identification Number and Certification

Give Form to the
requester. Do not
send to the IRS.

Print or type
See Specific Instructions on page 2.

1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.

2 Business name/disregarded entity name, if different from above

3 Check appropriate box for federal tax classification; check only **one** of the following seven boxes:

- ☐ Individual/sole proprietor or single-member LLC
☐ Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=partnership) ▶ _____
Note. For a single-member LLC that is disregarded, do not check LLC; check the appropriate box in the line above for the tax classification of the single-member owner.
☐ Other (see instructions) ▶ _____
- ☐ C Corporation ☐ S Corporation ☐ Partnership ☐ Trust/estate

4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):
Exempt payee code (if any) _____

Exemption from FATCA reporting code (if any) _____
(Applies to accounts maintained outside the U.S.)

5 Address (number, street, and apt. or suite no.)

Requester's name and address (optional)

6 City, state, and ZIP code

7 List account number(s) here (optional)

Part I Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN* on page 3.

Note. If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

Social security number

			-			-				
--	--	--	---	--	--	---	--	--	--	--

or

Employer identification number

		-								
--	--	---	--	--	--	--	--	--	--	--

Part II Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
3. I am a U.S. citizen or other U.S. person (defined below); and
4. The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

Certification instructions. You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

Sign
Here

Signature of
U.S. person ▶

Date ▶

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Future developments. Information about developments affecting Form W-9 (such as legislation enacted after we release it) is at www.irs.gov/fw9.

Purpose of Form

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding? on page 2.

By signing the filled-out form, you:

1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued),
2. Certify that you are not subject to backup withholding, or
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See *What is FATCA reporting?* on page 2 for further information.

Note. If you are a U.S. person and a requester gives you a form other than Form W-9 to request your TIN, you must use the requester's form if it is substantially similar to this Form W-9.

Definition of a U.S. person. For federal tax purposes, you are considered a U.S. person if you are:

- An individual who is a U.S. citizen or U.S. resident alien;
- A partnership, corporation, company, or association created or organized in the United States or under the laws of the United States;
- An estate (other than a foreign estate); or
- A domestic trust (as defined in Regulations section 301.7701-7).

Special rules for partnerships. Partnerships that conduct a trade or business in the United States are generally required to pay a withholding tax under section 1446 on any foreign partners' share of effectively connected taxable income from such business. Further, in certain cases where a Form W-9 has not been received, the rules under section 1446 require a partnership to presume that a partner is a foreign person, and pay the section 1446 withholding tax. Therefore, if you are a U.S. person that is a partner in a partnership conducting a trade or business in the United States, provide Form W-9 to the partnership to establish your U.S. status and avoid section 1446 withholding on your share of partnership income.

In the cases below, the following person must give Form W-9 to the partnership for purposes of establishing its U.S. status and avoiding withholding on its allocable share of net income from the partnership conducting a trade or business in the United States:

- In the case of a disregarded entity with a U.S. owner, the U.S. owner of the disregarded entity and not the entity;
- In the case of a grantor trust with a U.S. grantor or other U.S. owner, generally, the U.S. grantor or other U.S. owner of the grantor trust and not the trust; and
- In the case of a U.S. trust (other than a grantor trust), the U.S. trust (other than a grantor trust) and not the beneficiaries of the trust.

Foreign person. If you are a foreign person or the U.S. branch of a foreign bank that has elected to be treated as a U.S. person, do not use Form W-9. Instead, use the appropriate Form W-8 or Form 8233 (see Publication 515, Withholding of Tax on Nonresident Aliens and Foreign Entities).

Nonresident alien who becomes a resident alien. Generally, only a nonresident alien individual may use the terms of a tax treaty to reduce or eliminate U.S. tax on certain types of income. However, most tax treaties contain a provision known as a "saving clause." Exceptions specified in the saving clause may permit an exemption from tax to continue for certain types of income even after the payee has otherwise become a U.S. resident alien for tax purposes.

If you are a U.S. resident alien who is relying on an exception contained in the saving clause of a tax treaty to claim an exemption from U.S. tax on certain types of income, you must attach a statement to Form W-9 that specifies the following five items:

1. The treaty country. Generally, this must be the same treaty under which you claimed exemption from tax as a nonresident alien.
2. The treaty article addressing the income.
3. The article number (or location) in the tax treaty that contains the saving clause and its exceptions.
4. The type and amount of income that qualifies for the exemption from tax.
5. Sufficient facts to justify the exemption from tax under the terms of the treaty article.

Example. Article 20 of the U.S.-China income tax treaty allows an exemption from tax for scholarship income received by a Chinese student temporarily present in the United States. Under U.S. law, this student will become a resident alien for tax purposes if his or her stay in the United States exceeds 5 calendar years. However, paragraph 2 of the first Protocol to the U.S.-China treaty (dated April 30, 1984) allows the provisions of Article 20 to continue to apply even after the Chinese student becomes a resident alien of the United States. A Chinese student who qualifies for this exception (under paragraph 2 of the first protocol) and is relying on this exception to claim an exemption from tax on his or her scholarship or fellowship income would attach to Form W-9 a statement that includes the information described above to support that exemption.

If you are a nonresident alien or a foreign entity, give the requester the appropriate completed Form W-8 or Form 8233.

Backup Withholding

What is backup withholding? Persons making certain payments to you must under certain conditions withhold and pay to the IRS 28% of such payments. This is called "backup withholding." Payments that may be subject to backup withholding include interest, tax-exempt interest, dividends, broker and barter exchange transactions, rents, royalties, nonemployee pay, payments made in settlement of payment card and third party network transactions, and certain payments from fishing boat operators. Real estate transactions are not subject to backup withholding.

You will not be subject to backup withholding on payments you receive if you give the requester your correct TIN, make the proper certifications, and report all your taxable interest and dividends on your tax return.

Payments you receive will be subject to backup withholding if:

1. You do not furnish your TIN to the requester,
2. You do not certify your TIN when required (see the Part II instructions on page 3 for details),

3. The IRS tells the requester that you furnished an incorrect TIN,

4. The IRS tells you that you are subject to backup withholding because you did not report all your interest and dividends on your tax return (for reportable interest and dividends only), or

5. You do not certify to the requester that you are not subject to backup withholding under 4 above (for reportable interest and dividend accounts opened after 1983 only).

Certain payees and payments are exempt from backup withholding. See *Exempt payee code* on page 3 and the separate Instructions for the Requester of Form W-9 for more information.

Also see *Special rules for partnerships* above.

What is FATCA reporting?

The Foreign Account Tax Compliance Act (FATCA) requires a participating foreign financial institution to report all United States account holders that are specified United States persons. Certain payees are exempt from FATCA reporting. See *Exemption from FATCA reporting code* on page 3 and the Instructions for the Requester of Form W-9 for more information.

Updating Your Information

You must provide updated information to any person to whom you claimed to be an exempt payee if you are no longer an exempt payee and anticipate receiving reportable payments in the future from this person. For example, you may need to provide updated information if you are a C corporation that elects to be an S corporation, or if you no longer are tax exempt. In addition, you must furnish a new Form W-9 if the name or TIN changes for the account; for example, if the grantor of a grantor trust dies.

Penalties

Failure to furnish TIN. If you fail to furnish your correct TIN to a requester, you are subject to a penalty of \$50 for each such failure unless your failure is due to reasonable cause and not to willful neglect.

Civil penalty for false information with respect to withholding. If you make a false statement with no reasonable basis that results in no backup withholding, you are subject to a \$500 penalty.

Criminal penalty for falsifying information. Willfully falsifying certifications or affirmations may subject you to criminal penalties including fines and/or imprisonment.

Misuse of TINs. If the requester discloses or uses TINs in violation of federal law, the requester may be subject to civil and criminal penalties.

Specific Instructions

Line 1

You must enter one of the following on this line; **do not** leave this line blank. The name should match the name on your tax return.

If this Form W-9 is for a joint account, list first, and then circle, the name of the person or entity whose number you entered in Part I of Form W-9.

a. **Individual.** Generally, enter the name shown on your tax return. If you have changed your last name without informing the Social Security Administration (SSA) of the name change, enter your first name, the last name as shown on your social security card, and your new last name.

Note. ITIN applicant: Enter your individual name as it was entered on your Form W-7 application, line 1a. This should also be the same as the name you entered on the Form 1040/1040A/1040EZ you filed with your application.

b. **Sole proprietor or single-member LLC.** Enter your individual name as shown on your 1040/1040A/1040EZ on line 1. You may enter your business, trade, or "doing business as" (DBA) name on line 2.

c. **Partnership, LLC that is not a single-member LLC, C Corporation, or S Corporation.** Enter the entity's name as shown on the entity's tax return on line 1 and any business, trade, or DBA name on line 2.

d. **Other entities.** Enter your name as shown on required U.S. federal tax documents on line 1. This name should match the name shown on the charter or other legal document creating the entity. You may enter any business, trade, or DBA name on line 2.

e. **Disregarded entity.** For U.S. federal tax purposes, an entity that is disregarded as an entity separate from its owner is treated as a "disregarded entity." See Regulations section 301.7701-2(c)(2)(iii). Enter the owner's name on line 1. The name of the entity entered on line 1 should never be a disregarded entity. The name on line 1 should be the name shown on the income tax return on which the income should be reported. For example, if a foreign LLC that is treated as a disregarded entity for U.S. federal tax purposes has a single owner that is a U.S. person, the U.S. owner's name is required to be provided on line 1. If the direct owner of the entity is also a disregarded entity, enter the first owner that is not disregarded for federal tax purposes. Enter the disregarded entity's name on line 2, "Business name/disregarded entity name." If the owner of the disregarded entity is a foreign person, the owner must complete an appropriate Form W-8 instead of a Form W-9. This is the case even if the foreign person has a U.S. TIN.

Line 2

If you have a business name, trade name, DBA name, or disregarded entity name, you may enter it on line 2.

Line 3

Check the appropriate box in line 3 for the U.S. federal tax classification of the person whose name is entered on line 1. Check only one box in line 3.

Limited Liability Company (LLC). If the name on line 1 is an LLC treated as a partnership for U.S. federal tax purposes, check the "Limited Liability Company" box and enter "P" in the space provided. If the LLC has filed Form 8832 or 2553 to be taxed as a corporation, check the "Limited Liability Company" box and in the space provided enter "C" for C corporation or "S" for S corporation. If it is a single-member LLC that is a disregarded entity, do not check the "Limited Liability Company" box; instead check the first box in line 3 "Individual/sole proprietor or single-member LLC."

Line 4, Exemptions

If you are exempt from backup withholding and/or FATCA reporting, enter in the appropriate space in line 4 any code(s) that may apply to you.

Exempt payee code.

- Generally, individuals (including sole proprietors) are not exempt from backup withholding.
- Except as provided below, corporations are exempt from backup withholding for certain payments, including interest and dividends.
- Corporations are not exempt from backup withholding for payments made in settlement of payment card or third party network transactions.
- Corporations are not exempt from backup withholding with respect to attorneys' fees or gross proceeds paid to attorneys, and corporations that provide medical or health care services are not exempt with respect to payments reportable on Form 1099-MISC.

The following codes identify payees that are exempt from backup withholding. Enter the appropriate code in the space in line 4.

- 1—An organization exempt from tax under section 501(a), any IRA, or a custodial account under section 403(b)(7) if the account satisfies the requirements of section 401(f)(2)
- 2—The United States or any of its agencies or instrumentalities
- 3—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities
- 4—A foreign government or any of its political subdivisions, agencies, or instrumentalities
- 5—A corporation
- 6—A dealer in securities or commodities required to register in the United States, the District of Columbia, or a U.S. commonwealth or possession
- 7—A futures commission merchant registered with the Commodity Futures Trading Commission
- 8—A real estate investment trust
- 9—An entity registered at all times during the tax year under the Investment Company Act of 1940
- 10—A common trust fund operated by a bank under section 584(a)
- 11—A financial institution
- 12—A middleman known in the investment community as a nominee or custodian
- 13—A trust exempt from tax under section 664 or described in section 4947

The following chart shows types of payments that may be exempt from backup withholding. The chart applies to the exempt payees listed above, 1 through 13.

IF the payment is for . . .	THEN the payment is exempt for . . .
Interest and dividend payments	All exempt payees except for 7
Broker transactions	Exempt payees 1 through 4 and 6 through 11 and all C corporations. S corporations must not enter an exempt payee code because they are exempt only for sales of noncovered securities acquired prior to 2012.
Barter exchange transactions and patronage dividends	Exempt payees 1 through 4
Payments over \$600 required to be reported and direct sales over \$5,000 ¹	Generally, exempt payees 1 through 5 ²
Payments made in settlement of payment card or third party network transactions	Exempt payees 1 through 4

¹ See Form 1099-MISC, Miscellaneous Income, and its instructions.

² However, the following payments made to a corporation and reportable on Form 1099-MISC are not exempt from backup withholding: medical and health care payments, attorneys' fees, gross proceeds paid to an attorney reportable under section 6045(f), and payments for services paid by a federal executive agency.

Exemption from FATCA reporting code. The following codes identify payees that are exempt from reporting under FATCA. These codes apply to persons submitting this form for accounts maintained outside of the United States by certain foreign financial institutions. Therefore, if you are only submitting this form for an account you hold in the United States, you may leave this field blank. Consult with the person requesting this form if you are uncertain if the financial institution is subject to these requirements. A requester may indicate that a code is not required by providing you with a Form W-9 with "Not Applicable" (or any similar indication) written or printed on the line for a FATCA exemption code.

A—An organization exempt from tax under section 501(a) or any individual retirement plan as defined in section 7701(a)(37)

B—The United States or any of its agencies or instrumentalities

C—A state, the District of Columbia, a U.S. commonwealth or possession, or any of their political subdivisions or instrumentalities

D—A corporation the stock of which is regularly traded on one or more established securities markets, as described in Regulations section 1.1472-1(c)(1)(i)

E—A corporation that is a member of the same expanded affiliated group as a corporation described in Regulations section 1.1472-1(c)(1)(i)

F—A dealer in securities, commodities, or derivative financial instruments (including notional principal contracts, futures, forwards, and options) that is registered as such under the laws of the United States or any state

G—A real estate investment trust

H—A regulated investment company as defined in section 851 or an entity registered at all times during the tax year under the Investment Company Act of 1940

I—A common trust fund as defined in section 584(a)

J—A bank as defined in section 581

K—A broker

L—A trust exempt from tax under section 664 or described in section 4947(a)(1)

M—A tax exempt trust under a section 403(b) plan or section 457(g) plan

Note. You may wish to consult with the financial institution requesting this form to determine whether the FATCA code and/or exempt payee code should be completed.

Line 5

Enter your address (number, street, and apartment or suite number). This is where the requester of this Form W-9 will mail your information returns.

Line 6

Enter your city, state, and ZIP code.

Part I. Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. If you are a resident alien and you do not have and are not eligible to get an SSN, your TIN is your IRS individual taxpayer identification number (ITIN). Enter it in the social security number box. If you do not have an ITIN, see *How to get a TIN* below.

If you are a sole proprietor and you have an EIN, you may enter either your SSN or EIN. However, the IRS prefers that you use your SSN.

If you are a single-member LLC that is disregarded as an entity separate from its owner (see *Limited Liability Company (LLC)* on this page), enter the owner's SSN (or EIN, if the owner has one). Do not enter the disregarded entity's EIN. If the LLC is classified as a corporation or partnership, enter the entity's EIN.

Note. See the chart on page 4 for further clarification of name and TIN combinations.

How to get a TIN. If you do not have a TIN, apply for one immediately. To apply for an SSN, get Form SS-5, Application for a Social Security Card, from your local SSA office or get this form online at www.ssa.gov. You may also get this form by calling 1-800-772-1213. Use Form W-7, Application for IRS Individual Taxpayer Identification Number, to apply for an ITIN, or Form SS-4, Application for Employer Identification Number, to apply for an EIN. You can apply for an EIN online by accessing the IRS website at www.irs.gov/businesses and clicking on Employer Identification Number (EIN) under Starting a Business. You can get Forms W-7 and SS-4 from the IRS by visiting IRS.gov or by calling 1-800-TAX-FORM (1-800-829-3676).

If you are asked to complete Form W-9 but do not have a TIN, apply for a TIN and write "Applied For" in the space for the TIN, sign and date the form, and give it to the requester. For interest and dividend payments, and certain payments made with respect to readily tradable instruments, generally you will have 60 days to get a TIN and give it to the requester before you are subject to backup withholding on payments. The 60-day rule does not apply to other types of payments. You will be subject to backup withholding on all such payments until you provide your TIN to the requester.

Note. Entering "Applied For" means that you have already applied for a TIN or that you intend to apply for one soon.

Caution: A disregarded U.S. entity that has a foreign owner must use the appropriate Form W-8.

Part II. Certification

To establish to the withholding agent that you are a U.S. person, or resident alien, sign Form W-9. You may be requested to sign by the withholding agent even if items 1, 4, or 5 below indicate otherwise.

For a joint account, only the person whose TIN is shown in Part I should sign (when required). In the case of a disregarded entity, the person identified on line 1 must sign. Exempt payees, see *Exempt payee code* earlier.

Signature requirements. Complete the certification as indicated in items 1 through 5 below.

1. Interest, dividend, and barter exchange accounts opened before 1984 and broker accounts considered active during 1983. You must give your correct TIN, but you do not have to sign the certification.

2. Interest, dividend, broker, and barter exchange accounts opened after 1983 and broker accounts considered inactive during 1983. You must sign the certification or backup withholding will apply. If you are subject to backup withholding and you are merely providing your correct TIN to the requester, you must cross out item 2 in the certification before signing the form.

3. Real estate transactions. You must sign the certification. You may cross out item 2 of the certification.

4. Other payments. You must give your correct TIN, but you do not have to sign the certification unless you have been notified that you have previously given an incorrect TIN. "Other payments" include payments made in the course of the requester's trade or business for rents, royalties, goods (other than bills for merchandise), medical and health care services (including payments to corporations), payments to a nonemployee for services, payments made in settlement of payment card and third party network transactions, payments to certain fishing boat crew members and fishermen, and gross proceeds paid to attorneys (including payments to corporations).

5. Mortgage interest paid by you, acquisition or abandonment of secured property, cancellation of debt, qualified tuition program payments (under section 529), IRA, Coverdell ESA, Archer MSA or HSA contributions or distributions, and pension distributions. You must give your correct TIN, but you do not have to sign the certification.

What Name and Number To Give the Requester

For this type of account:	Give name and SSN of:
1. Individual	The individual
2. Two or more individuals (joint account)	The actual owner of the account or, if combined funds, the first individual on the account ¹
3. Custodian account of a minor (Uniform Gift to Minors Act)	The minor ²
4. a. The usual revocable savings trust (grantor is also trustee)	The grantor-trustee ¹
b. So-called trust account that is not a legal or valid trust under state law	The actual owner ¹
5. Sole proprietorship or disregarded entity owned by an individual	The owner ³
6. Grantor trust filing under Optional Form 1099 Filing Method 1 (see Regulations section 1.671-4(b)(2)(i)(A))	The grantor*
For this type of account:	Give name and EIN of:
7. Disregarded entity not owned by an individual	The owner
8. A valid trust, estate, or pension trust	Legal entity ⁴
9. Corporation or LLC electing corporate status on Form 8832 or Form 2553	The corporation
10. Association, club, religious, charitable, educational, or other tax-exempt organization	The organization
11. Partnership or multi-member LLC	The partnership
12. A broker or registered nominee	The broker or nominee
13. Account with the Department of Agriculture in the name of a public entity (such as a state or local government, school district, or prison) that receives agricultural program payments	The public entity
14. Grantor trust filing under the Form 1041 Filing Method or the Optional Form 1099 Filing Method 2 (see Regulations section 1.671-4(b)(2)(i)(B))	The trust

¹ List first and circle the name of the person whose number you furnish. If only one person on a joint account has an SSN, that person's number must be furnished.

² Circle the minor's name and furnish the minor's SSN.

³ You must show your individual name and you may also enter your business or DBA name on the "Business name/disregarded entity" name line. You may use either your SSN or EIN (if you have one), but the IRS encourages you to use your SSN.

⁴ List first and circle the name of the trust, estate, or pension trust. (Do not furnish the TIN of the personal representative or trustee unless the legal entity itself is not designated in the account title.) Also see *Special rules for partnerships* on page 2.

*Note. Grantor also must provide a Form W-9 to trustee of trust.

Note. If no name is circled when more than one name is listed, the number will be considered to be that of the first name listed.

Secure Your Tax Records from Identity Theft

Identity theft occurs when someone uses your personal information such as your name, SSN, or other identifying information, without your permission, to commit fraud or other crimes. An identity thief may use your SSN to get a job or may file a tax return using your SSN to receive a refund.

To reduce your risk:

- Protect your SSN,
- Ensure your employer is protecting your SSN, and
- Be careful when choosing a tax preparer.

If your tax records are affected by identity theft and you receive a notice from the IRS, respond right away to the name and phone number printed on the IRS notice or letter.

If your tax records are not currently affected by identity theft but you think you are at risk due to a lost or stolen purse or wallet, questionable credit card activity or credit report, contact the IRS Identity Theft Hotline at 1-800-908-4490 or submit Form 14039.

For more information, see Publication 4535, Identity Theft Prevention and Victim Assistance.

Victims of identity theft who are experiencing economic harm or a system problem, or are seeking help in resolving tax problems that have not been resolved through normal channels, may be eligible for Taxpayer Advocate Service (TAS) assistance. You can reach TAS by calling the TAS toll-free case intake line at 1-877-777-4778 or TTY/TDD 1-800-829-4059.

Protect yourself from suspicious emails or phishing schemes. Phishing is the creation and use of email and websites designed to mimic legitimate business emails and websites. The most common act is sending an email to a user falsely claiming to be an established legitimate enterprise in an attempt to scam the user into surrendering private information that will be used for identity theft.

The IRS does not initiate contacts with taxpayers via emails. Also, the IRS does not request personal detailed information through email or ask taxpayers for the PIN numbers, passwords, or similar secret access information for their credit card, bank, or other financial accounts.

If you receive an unsolicited email claiming to be from the IRS, forward this message to phishing@irs.gov. You may also report misuse of the IRS name, logo, or other IRS property to the Treasury Inspector General for Tax Administration (TIGTA) at 1-800-366-4484. You can forward suspicious emails to the Federal Trade Commission at: spam@uce.gov or contact them at www.ftc.gov/idtheft or 1-877-IDTHEFT (1-877-438-4338).

Visit IRS.gov to learn more about identity theft and how to reduce your risk.

Privacy Act Notice

Section 6109 of the Internal Revenue Code requires you to provide your correct TIN to persons (including federal agencies) who are required to file information returns with the IRS to report interest, dividends, or certain other income paid to you; mortgage interest you paid; the acquisition or abandonment of secured property; the cancellation of debt; or contributions you made to an IRA, Archer MSA, or HSA. The person collecting this form uses the information on the form to file information returns with the IRS, reporting the above information. Routine uses of this information include giving it to the Department of Justice for civil and criminal litigation and to cities, states, the District of Columbia, and U.S. commonwealths and possessions for use in administering their laws. The information also may be disclosed to other countries under a treaty, to federal and state agencies to enforce civil and criminal laws, or to federal law enforcement and intelligence agencies to combat terrorism. You must provide your TIN whether or not you are required to file a tax return. Under section 3406, payers must generally withhold a percentage of taxable interest, dividend, and certain other payments to a payee who does not give a TIN to the payer. Certain penalties may also apply for providing false or fraudulent information.